



BIRLA ERICSSON OPTICAL LTD.

Regd. Office & Works : Udyog Vihar, P.O. Chornata, Rewa - 486 006 (M.P.), India.
Phone : (07662) 400680 • Fax : (07662) 400680
E-mail : headoffice@birlaericsson.com • Website : www.birlaericsson.com

Fax No.022-26598237/26598238

BEOL/SL/12-13/

The Manager,
Listing Department,
National Stock Exchange of India Ltd,
Exchange Plaza, 5th Floor,
Plot No.C/1, G.Block,
Bandra Kurla Complex,
Bandra (E),
MUMBAI-400 051

9 FEB 2013

Dear Sir,

**Sub: Unaudited Financial Results for the Quarter
ended 31st December, 2012**

Company's Scrip Code: BIRLAERIC EO

With reference to the above, we are enclosing a statement in the prescribed proforma showing Unaudited Financial Results of the Company for the Quarter ended 31st December, 2012 along with Limited Review Report of the Statutory Auditors thereof.

This information is being submitted pursuant to clause 41 of the Listing Agreement as amended from time to time.

Please acknowledge the receipt.

Thanking you,

Yours faithfully,
for Birla Ericsson Optical Ltd.

Somesh Kumar
(Somesh Kumar)
Sr.Manager (Finance) & Secretary

Encl: As above.





V. SANKAR AIYAR & CO.
CHARTERED ACCOUNTANTS

Satyam Cinema Complex, Ranjit Nagar Community Centre, New Delhi - 110008
Flat No. 202, 203 & 301 Tel: (011) 25702074, 25702691, 25704639 Fax: (91-11) 25705019
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Limited Review Report to the Board of Directors of
BIRLA ERICSSON OPTICAL LIMITED, for the quarter ended 31st December, 2012

We have reviewed the accompanying statement of un-audited financial results of Birla Ericsson Optical Limited, for the quarter ended 31st December, 2012 except for the disclosures regarding "Public Shareholding" and "Promoter and Promoter Groups Shareholding" which have been taken from disclosures made by the management have not been audited by us. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors at the meeting held on 9th February, 2013. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review of Interim Financial Information performed by the Independent Auditor of the Entity (SRE-2410) issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of un-audited financial results prepared in accordance with applicable accounting standards and other recognised accounting practices and practices not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

For V. Sankar Aiyar & Co.
Chartered Accountants
ICAI Firm Regn. 102220



Place : New Delhi
Dated : 9th February, 2013

R. Raghuraman
Partner
Membership no. 081356



BIRLA ERICSSON OPTICAL LIMITED
 Regd. Office: Udyog Vihar, P.O. Chorhata, Rewa - 486 006 (M.P.)

AN ISO 9001 : 2008 & ISO 14001 : 2004 COMPANY

**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER
 AND NINE MONTHS ENDED 31ST DECEMBER, 2012**

PART - I

Sl. No.	Particulars	Quarter ended 31.12.2012 (Unaudited)	Quarter ended 30.09.2012 (Unaudited)	Quarter ended 31.12.2011 (Unaudited)	Nine Months ended 31.12.2012 (Unaudited)	Nine Months ended 31.12.2011 (Unaudited)
1	Income from Operations					
(a)	Net Sales/Income from Operations (Net of Excise Duty)	2788.13	3536.89	1402.04	8426.33	8103.88
(b)	Other Operating Income (Net)	66.80	112.83	46.29	267.40	103.88
	Total Income from Operations (Net)	2873.93	3649.32	1448.33	8693.73	8207.76
2	Expenses					
(a)	Cost of Materials consumed	2470.85	2338.61	1078.74	6594.80	5875.77
(b)	Purchases of Stock-in-trade	0.41	111.81	1.42	117.74	132.15
(c)	Changes in Inventories of Finished Goods, Work-in-progress and Stock-in-trade	(379.12)	85.21	(21.32)	(811.00)	254.78
(d)	Employee Benefits Expense	201.46	212.80	159.74	608.89	582.57
(e)	Depreciation and Amortization Expense	90.09	91.71	94.88	274.71	288.88
(f)	Other Expenses	358.56	322.90	242.04	1035.91	888.15
	Total Expenses	2742.55	3163.04	1555.50	8021.07	7529.20
3	Profit/(Loss) from operations before Other Income and Finance Costs (1 - 2)	131.38	486.28	(107.17)	662.66	678.56
4	Other Income	84.34	50.89	40.69	283.00	188.51
5	Profit/(Loss) from ordinary activities before Finance Costs (3 + 4)	216.32	536.97	(66.48)	945.66	867.07
6	Finance Costs	138.13	130.45	198.12	403.42	375.54
7	Profit/(Loss) from ordinary activities before Tax (5 - 6)	78.19	406.52	(264.60)	542.24	491.53
8	Tax Expense (including for earlier years)	-	-	-	-	0.57
9	Net Profit/(Loss) for the period (7 ± 8)	78.19	406.52	(264.60)	542.24	492.10
10	Paid-up Equity Share Capital (Face value of ₹ 10/- per Share)	3000.00	3000.00	3000.00	3000.00	3000.00
11	Reserves (excluding Revaluation Reserves)					
12	Basic & Diluted EPS (₹) (not annualised)	0.26	1.36	(0.88)	1.81	(1.73)

PART - II

SELECT INFORMATION FOR THE QUARTER ENDED 31ST DECEMBER, 2012

Sl. No.	Particulars	Quarter ended 31.12.2012	Quarter ended 30.09.2012	Quarter ended 31.12.2011
A	PARTICULARS OF SHAREHOLDING			
1	Public Shareholding			
-	Number of Shares	10094057	10094057	10094057
-	Percentage of Shareholding	33.66	33.65	33.65
2	Promoters and Promoter Group Shareholding			
(a)	Pledged/Encumbered			
-	Number of Shares	1250000	1250000	1250000
-	Percentage of Shares (as a % of the total shareholding of the promoter and promoter group)	6.28	6.28	6.28
-	Percentage of Shares (as a % of the total share capital of the Company)	4.17	4.17	4.17
(b)	Non-encumbered			
-	Number of Shares	18655943	18655943	18655943
-	Percentage of Shares (as a % of the total shareholding of the promoter and promoter group)	93.72	93.72	93.72
-	Percentage of Shares (as a % of the total share capital of the Company)	62.18	62.18	62.18



Particulars	Quarter ended 31.12.2012
INVESTOR COMPLAINTS	
Pending at the beginning of the Quarter	
Received during the Quarter	
Disposed off during the Quarter	
Remaining unresolved at the end of the Quarter	

Notes:

- 1 The above unaudited financial results duly reviewed by the Audit Committee have been approved by the Board of Directors in its meeting held on 9th February, 2013 and subjected to a Limited Review by the statutory auditors of the Company.
- 2 The Company has only one reportable primary business segment. Hence, no separate segment wise information of revenues, results and assets employed is given.
- 3 Minimum Alternate Tax (MAT) under Section 115JB of the Income Tax Act, 1961, if any, will be ascertained and provided at the year end.
- 4 Figures of previous year/periods have been regrouped/recast, wherever considered necessary.

ATTACHMENT TO OUR LIMITED
REVIEW REPORT OF EVENDATE

For BIRLA ERICSSON OPTICAL LIMITED

H.V. Lodha

(HARSH V. LODHA)
CHAIRMAN

Place: New Delhi

Date: 10th February, 2013

